

**Illinois Department of Revenue
Regulations**

Title 86 Part 650 Section 650.105 Items Covered
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TITLE 86: REVENUE

**PART 650
COUNTY WATER COMMISSION USE TAX**

Section 650.105 Items Covered

Items which are titled or registered with the State are motor vehicles, aircraft, motorboats, sailboats exceeding 12 feet in length, snowmobiles, and implements of husbandry and special mobile equipment for which the owner decides to apply for an optional title. For the purposes of this Section:

- a) The term "motor vehicle" includes passenger cars, trucks, buses, motorcycles and any kind of vehicle which is required to be titled under the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 1-146), (including house trailers for which a display certificate of title is required).

- b) The term "implement of husbandry" means:

Every vehicle designed and adapted exclusively for agricultural, horticultural, or livestock raising operations, including farm wagons, wagon trailers or like vehicles used in connection therewith, or for lifting or carrying an implement of husbandry provided that no farm wagon, wagon trailer or like vehicle having a gross weight of more than 36,000 pounds, shall be included hereunder. Section 1-130 of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 1-130).

- c) The term "special mobile equipment" means:

Every vehicle not designed or used primarily for the transportation of persons or property and only incidentally operated or moved over a highway, including but not limited to: ditch digging apparatus, well boring apparatus and road construction and maintenance machinery such as asphalt spreaders, bituminous mixers, bucket loaders, tractors other than truck tractors, ditches, levelling graders, finishing machines, motor graders, road rollers, scarifiers, earth moving carryalls and scrapers, power shovels and drag lines, and self-propelled cranes and earth moving equipment. The term does not include house trailers, dump trucks, truck mounted transit mixers, cranes or shovels, or other vehicles designed for the transportation of persons or property to which machinery has been attached. Section 1-191 of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 1-191).